

# CALIFORNIA CHART OF ACCOUNTS

## CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0

### ALL PROJECTS

Effective July 1, 2015

Revised October 29, 2015

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased and/or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

The chart below is intended as a helpful guide. Qualified Expenditures are for pre-production, production, and post-production - not for development, marketing, publicity, or distribution.

Qualified wages should be tagged **(QW)**. Qualified expenditures should be tagged **(QE)**.

The 5% uplift for Qualifying Wages "Outside the Zone" (OZ) is for principal photography (PP); it can include prep, shoot, and strike periods - as long as they are incurred Outside the Zone and related to PP shoot days. All wage related budget lines for outside the zone labor should be tagged **(ZW)** in addition to **(QW)**. (Not indicated on chart)

OZ Qualified Non-wage Expenditures are calculated by subtracting your Post Production, Insurance and legal costs **(PST)** from your **(QE)** group. The **(PST)** expenditures are indicated in RED on the chart. The percentage of days shot OZ is used to determine your uplift amount. Optional: If desired, you may itemize your totally consumed OZ expenditures by tagging them **(ZE)**.

Visual Effects **(VU)** and Music Scoring & Track Recording **(MU)** expenditures that qualify for the 5% additional tax credit are indicated in GREEN. VFX (VU) expenditures indicated in GREEN also qualify for jobs ratio bonus points.

See Guidelines with respect to all expenditures eligible for 5% uplift.

VU, MU AND PST RELATE TO NON-INDEPENDENT PRODUCTIONS ONLY. INDEPENDENT PRODUCTIONS AND RELOCATING TELEVISION DO NOT NEED TO USE THESE TAGS IN THEIR BUDGETS.

Listed in alphabetical order.

Acct #	Description	Tag(s)	Comments
367-48	2D to 3D conversion	QE,VU, PST	Must be included in CFC budget; CA vendor
364-24	3D Costs	QE, PST	
367-27	3D Related Costs	QE, PST	If incurred, purchased or rented in CA
112-19	Accountants, Assistant - Production	QW	
112-20	Accountants, Construction	QW	
112-21	Accountants, Payroll	QW	
470-40	Accountants, Post Production	QE, PST	Does not include Agreed Upon Procedures Report, which is NQ.
112-16	Accountants, Production	QW	
367-07	Accountants, Visual Effects Assistant	QW, VU	
101-02	Acquisition Expenses	NQ	
370-01	Additional Editorial Staff	QW	
142-XX	Additional Units	Same as 1 <sup>st</sup> Unit	
125-08	Additional Wardrobe Assistants	QW	
363-08	ADR Stage	QE, PST	Facility charges only; no performers

Acct #	Description	Tag(s)	Comments
112-04	AD's, Second AD's and Trainees	QW	
XXX-63	Air Conditioning & Heating Rentals	QE	
135-41	Aircraft Purchases and Supplies	QE	
135-51	Aircraft Rentals	QE	
110-01	Airfares - Above The Line	QE	Intrastate travel only
155-01	Airfares - Below the Line	QE	Intrastate travel only
370-01	Airfares - Post Production	QE, PST	Intrastate travel only
150-01	Airfares - Scouting	QE	Intrastate Airfare Only
110-09	Airfares - Studio Executives	NQ	
364-43	Airline or PAL Versions (TV)	NQ	
364-43	Airline, PAL or TV Versions (Features)	NQ	
364-55	Album Audio Masters	NQ	
366-15	Album Mastering	NQ	
125-10	Alterations, Wardrobe - Third Party	QE	
178-90	Amortized Budgets (TV Series Only)	Same as Pattern	
124-41	Animal Purchases	QE	
124-51	Animal Rentals	QE	
124-05	Animal Trainer/Handler	QW	If paid directly; otherwise QE
124-55	Animal Transportation, Feeding & Stabling	QE	Transportation within CA
361-21	Animation Editing & Projection	QE PST	
361-20	Animation Quick Time Editor	QE PST	
362-20	Animation Quick Time Sound Editor	QW	If paid to third party vendor than it is QE & PST
364-32	Answer Prints	QE, PST	Limit One
114-08	Art Department Labor, Other	QW	
114-02	Art Director	QW	
114-03	Art Director, Assistant	QW	
125-02	Assistant Costume Designer, Assistant	QW	
112-02	Assistant Director, First	QW	\$100,000 cap (exclusive of fringes and box rental) if also receiving a producer credit
112-03	Assistant Director, Key Second	QW	
105-08	Assistants, Director's	QW	
104-08	Assistants, Producers'	QW	
104-04	Associate Producers	NQ	
119-07	Audio Crew, Additional	QW	
119-06	Audio Playback Assistant	QW	
119-05	Audio Playback Operator	QW	
471-06	Automobile Liability Insurance	QE, PST	
135-40	Automobile Purchases and Supplies	QE	
135-50	Automobile Rentals	QE	
115-90	Backings Rental/Purchase	QE	
470-02	Bank Fees (Account, Wire Transfers, Currency Exchange)	NQ	
120-02	Best Boy Electric	QW	
114-70	Blue Printing	QE	

Acct #	Description	Tag(s)	Comments
367-20	Blue/Green Screen Rentals	QE, PST	
367-24	Blue/Green Screen Shooting	QE, PST	
135-42	Boat/Watercraft Purchases and Supplies	QE	
135-52	Boat/Watercraft Rentals	QE	
127-05	Body Makeup Artists	QW	
119-02	Boom Operator	QW	
475-45	Box Rental – Publicity	NQ	
XXX-45	Box Rentals – Above The Line	QW	On Qualified Labor Only
107-45	Box Rentals - Cast	NQ	
XXX-45	Box Rentals - Crew	QE	On Qualified Labor Only
XXX-45	Box Rentals - Post	QE PST	
123-04	Buyers, Set Dressing	QW	
183-06	CA Care Medical	QW	
120-56	Cable Package	QE	
119-03	Cablepersons	QW	
147-34	Camera Cars	QW	
118-07	Camera Crew, Additional (includes D.I.T.)	QW	
118-02	Camera Operator	QW	
118-51	Camera Package	QE	
118-03	Cameraperson, First Assistant	QW	
118-04	Cameraperson, Second Assistant	QW	
XXX-47	Car / Mileage Allowance – Above The Line	NQ	On Qualified Labor Only
XXX-47	Car / Mileage Allowance – Cast	NQ	
XXX-47	Car / Mileage Allowances – Crew	QW	On Qualified Labor Only; Within CA.
475-47	Car / Mileage Allowances - Publicity	NQ	
108-47	Car/ Mileage Allowances, Stunt Coordinator	QW	On Qualified Labor for off-camera work days only
470-05	Carbon Offset Cert/Tree Planting	QE	
366-56	Cartage	QE, MU, PST	Within CA
471-10	Cast Exams	QE, PST	
106-21	Casting Assistants	QW	
106-20	Casting Director	QW	For work performed in CA
150-19	Caterers	QW	
364-35	Checkprint	QE, PST	Limit One
105-04	Choreographer	QW	Off camera work only.
470-07	City Business License	QE	
470-12	Clearance Coordinator	QW	QE if paid to third party vendor.
102-19	Clearance Fees	QE	If paid to CA company
102-20	Clearance License Fees	NQ	
361-12	Coding	QE PST	
470-13	Community Relations & Film Promotion	NQ	
116-03	Company Grips	QW	

Acct #	Description	Tag(s)	Comments
481-00	Completion Bond	QE, PST	Must be purchased from a CA-based Bond Company and included in Total Production Budget; Allowable percentage up to 2% on qualified spend only. <b>DO NOT INCLUDE IN JOBS RATIO CALCULATION.</b>
366-02	Composer	NQ	
364-39	Composite Check Print	QE, PST	Limit One
470-14	Computer/Digital office Equipment	QE	1/5 of purchase price allowed
366-03	Conductor	QW, MU	If not score composer also
114-12	Construction Carpentry Foreman	QW	QE if paid through a 3 <sup>rd</sup> Party Vendor.
114-11	Construction Coordinator	QW	QE if paid through a 3 <sup>rd</sup> Party Vendor.
115-01	Construction Labor, Set	QW	QE if paid through a 3 <sup>rd</sup> Party Vendor.
115-02	Construction Materials, Set	QE	
114-13	Construction Paint Foreman	QW	QE if paid through a 3 <sup>rd</sup> Party Vendor.
115-85	Construction, Miscellaneous Labor, Set	QW	QE if paid through a 3 <sup>rd</sup> Party Vendor.
480-01	Contingency	QE, PST	Up to 10% only on estimated qualifying expenditures in CA; <b>DO NOT INCLUDE IN JOBS RATIO CALCULATION.</b>
364-11	Continuity/Spotting List	NQ	
114-07	Coordinators – Art Department	QW	
366-08	Copyists	QW, MU, PST	
101-08	Copyright Fee	NQ	
125-01	Costume Designers	QW	
125-07	Costume Sketch Artist	QW	
125-03	Costume Supervisor	QW	
125-05	Costumers	QW	
125-04	Costumers, Key	QW	
361-64 366-64	Courier Charges - Post	QE PST	Within CA only.
470-16	CPA Expense for AUP Report	NQ	
116-11	Craft Service	QW	
116-05	Crane Grips	QW	
122-09 122-09	Creature Manufacturing - Labor	QW	
122-03	Creature Manufacturing Effects Assistants	QW	
122-01	Creature Manufacturing Effects Coordinator	QW	
122-02	Creature Manufacturing Effects Foreman	QW	
122-09	Creature Manufacturing Materials	QE	
122-08	Creature Manufacturing Rigging and Striking	QW	
120-13	Current	QE	
367-44	Cyberscanning	QE, VU, PST	
118-07	D.I.T.	QW	
147-50	D.O.T. Filings	QE	
367-29	Dailies Projection	QE, PST	
140-20	Daily Film to Media Transfers/Conversions	QE	

Acct #	Description	Tag(s)	Comments
368-32	Daily Work Prints – Titles & Opticals	QE, PST	
367-16	Data Wrangler	QW	
107-01	Day Players	NQ	
181-01	Deductible	NQ	
368-31	Develop Mattes – Titles & Opticals	QE, PST	
368-30	Develop Wedges – Titles & Opticals	QE, PST	
105-03	Dialogue Coach, Acting Coach	QW	
364-03	Dialogue Transfers – Post Film & Lab	QE, PST	
364-57	Digital Cinema Package (DCP) DCDM	QE, PST	Limit one.
364-53	Digital Intermediate	QE, PST	
105-01	Director	NQ	
118-01	Director of Photography	QW	
105-02	Director, Second Unit	NQ	
105-60	Director's Costs, Misc.	QE	
147-04	Dispatcher	QW	
470-18	Dolby, DTS, SDDS License Fees	NQ	
116-04	Dolly Grips	QW	
150-51	Donations for Use of Location	QE	Executed location agreement required.
123-41	Drapery/Carpet	QE	
123-02	Dressers, On Set	QW	
147-XX	Drivers	QW	
147-49	Drop Loads	QE	Intrastate
475-90	DVD Extras, Trailers, EPK	NQ	
361-60	Editing Equipment Repairs	QE PST	Within CA only.
361-51	Editing Room Rentals	QE PST	Within CA only.
362-11	Editing, M & E	QE PST	If paid to third party vendor; otherwise QW
361-80	Editorial Meals & Craft Service	QE PST	Within CA only.
361-07	Editorial Staff, Additional	QW	Work must be performed in CA.
365-03	Editors, Additional Music Editor	QW	If paid to third party vendor than it is QE & PST
362-08	Editors, ADR	QW	If paid to third party vendor than it is QE & PST
362-10	Editors, ADR Additional Assistant	QW	If paid to third party vendor than it is QE & PST
362-09	Editors, ADR Assistant	QW	If paid to third party vendor than it is QE & PST
361-05	Editors, Apprentice	QW	Work must be performed in CA.
365-02	Editors, Assistant Music	QW	
361-02	Editors, Assistant Picture	QW	Work must be performed in CA.
362-06	Editors, Assistant Sound Effects	QW	If paid to third party vendor than it is QE & PST
361-02	Editors, First Assistant Picture	QW	Work must be performed in CA.
365-01	Editors, Music	QW	If paid to third party vendor than it is QE & PST
361-01	Editors, Picture	QW	Work must be performed in CA.
361-03	Editors, Second Assistant Picture	QW	Work must be performed in CA.
361-04	Editors, Third Assistant	QW	Work must be performed in CA.
120-12	Electric Current Tie-Ins	QE	
120-51	Electric Package	QE	
123-10	Electrical Fixture Manufacturing/Labor	QW	
120-05	Electrician Local 40	QW	

Acct #	Description	Tag(s)	Comments
366-52	Electronic Music Package	QE, PST	If not part of composer package fee
105-80	Entertainment & Meals, Director's	QE	
106-80	Entertainment & Meals, Principal Cast	QE	
104-80	Entertainment & Meals, Producers	QE	
475-80	Entertainment & Meals, Publicity	NQ	
102-80	Entertainment & Meals, Writer	QE	
116-52	Equipment, Additional - Grip	QE	
471-08	Essential Element	NQ	
104-02	Executive Producer	NQ	
106-60	Expenses, Principal Cast	QE	Itemized with proof of payment by prod co.
111-21	Extras Casting Assistant	QW	For CA casting duties only
111-20	Extras Casting Director	QW	For CA casting duties only
183-19	Extras Casting Fee (do not include with handling fees)	QE	
111-50	Extras Casting Rentals	QE	
111-01	Extras, SAG	QW	
183-03	FICA - Medicare	NQ	
183-02	FICA - Social Security	NQ	
362-80	Field Recordist	QE PST	If paid to third party vendor; otherwise QW
364-02	Film Leader	QE, PST	
159-03	Fire Safety Officers	QE	QW if paid directly to the individual.
150-03	Fire Safety Officers/Police	QE	QW if paid directly to the individual.
114-15	First Aid/Nurse, Construction	QW	
116-15	First Aid/Nurse, Set	QW	
159-02	First Aid/Nurse, Stage	QW	
115-10	Fold and Hold Sets	QE	
364-07	Foley Mag Film	QE, PST	
363-15	Foley Stages	QE, PST	Stages must be in CA
363-16	Foley Walkers	QE, PST	
131-08	Food Stylist	QW	
364-58	Foreign Localized Versions	NQ	
XXX-99	Fringe Benefits – Above The Line	QW	On Qualified Labor Only; See Account #183-00
XXX-99	Fringe Benefits – Below The Line & Post	QW	On Qualified Labor Only; See Account #183-00
111-99	Fringe Benefits – Extras	NQ	
366-99	Fringe Benefits – Music	QW	Fringe for Qualified Labor indicated in green does qualifies for uplift.
101-99	Fringe Benefits – Principal Cast	NQ	
475-99	Fringe Benefits - Publicity	NQ	
107-99	Fringe Benefits – Supporting Cast	NQ	
367-99	Fringe Benefits – Visual Effects	QW	Fringe for Qualified Labor indicated in green does qualifies for uplift.
183-01	FUI - Unemployment Insurance	NQ	
361-50	Furniture Rentals - Post	QE, PST	
367-54	Furniture Rentals - VFX	QE, PST	In house staff.
183-04	FUTA	NQ	

Acct #	Description	Tag(s)	Comments
120-01	Gaffer/Chief Lighting Technician	QW	
147-40	Gasoline & Oil	QE	
120-04	Generator Operator and Assistants	QW	
120-55	Generator Rentals	QE	
364-38	Geographical Separations	NQ	
104-95	Gifts, Crew	NQ	
106-65	Gifts, Principal Cast	NQ	
107-64	Gifts, Supporting Cast	NQ	
120-41	Globes, Gels and Carbons	QE	
115-94	Greens	QE	
116-10	Greensperson	QW	
116-02	Grip Best Boy	QW	
116-07	Grip Labor, Additional	QW	
116-51	Grip Package	QE	
116-01	Grip, Key	QW	
114-14	Grip/Labor Foreman	QW	
127-12	Hairstylists	QW	
127-17	Hairstylists, Additional	QW	
127-11	Hairstylists, Key	QW	
183-20	Handling Fees - Above the Line	QE	On Qualified Labor Only
183-21	Handling Fees, Below the Line	QE	On Qualified Labor Only
470-19	Harassment Training	NQ	
140-22	HD-Cam	QE	
124-01	Head Wrangler/Gang Boss	QW	If paid directly; otherwise QE
183-11	Holiday Accrual (if not budgeted separately)	QW	
183-12	Holiday Paid	QW	
110-11	Hotels - Above The Line	QE	Hotel, Motel, and Corporate Housing within the state; private residences do not qualify
155-03	Hotels - Below the Line	QE	
370-02	Hotels - Post Production	QE, PST	
155-75	Hotels – Publicity	NQ	
150-01	Hotels - Scouting	QE	
110-19	Hotels - Studio Executives	NQ	
471-08	Insurance Adjusters	QE, PST	
471-09	Insurance Auditors	QE, PST	
471-11	Insurance Deductibles	NQ	
181-03	Insurance Non-Allowable Costs	NQ	
471-02	Insurance, Errors & Omissions	NQ	
471-03	Insurance, General Liability Insurance	QE, PST	
471-07	Insurance, Guild Travel	QE, PST	
471-35	Insurance, Misc. Additional Premiums	QE, PST	
471-01	Insurance, Negative	QE, PST	Must be purchased from a CA based broker for work performed in CA, concerning work in CA.
471-04	Insurance, Umbrella Policy	QE, PST	
364-34	Internegative	QE, PST	Limit One
364-33	Interpositive	QE, PST	Limit One



Acct #	Description	Tag(s)	Comments
111-06	Interviews and Fittings, Pre-Production	QW	
368-23	Lab Processing – Titles & Opticals	QE, PST	
367-30	Lab Processing – Visual Effects	QE, PST	
120-03	Lamp Operators	QW	
120-07	Lamp Operators, Additional	QW	
363-30	Layback, Audio	QE, PST	
123-03	Leadperson	QW	
361-10	Librarian	QE PST	Work must be performed in CA. QW if paid directly to individual.
365-12	Library/Archive Fees	QE, PST	
367-47	Lidar	QE,VU, PST	
115-86	Lighting Platforms	QE	
147-46	Limousines & Taxis	QE	
104-03	Line Producer	NQ	
118-05	Loaders, Camera	QW	
150-42	Location Expenses, Other	QE	Within CA
112-12	Location Manager	QW	
112-13	Location Manager, Assistant	QW	
150-32	Location Office Furniture & Equip. Rental	QE	
150-54	Location Permits	QE	
112-14	Location Scouts	QW	
150-50	Location Site Rentals	QE	
150-60	Location Site Restoration	QE	
107-63	Loop Group	NQ	
363-08	Looping Stage	QE, PST	Facility charges only; no performers
367-60	Loss and Damages	QE, PST	
XXX-60	Loss and Damages	QE	
110-13	Luggage Fees - Above The Line	QE	Intrastate travel only
370-13	Luggage Fees - Post Crew	QE, PST	Intrastate travel only
155-13	Luggage Fees - Production Crew	QE	Intrastate travel only
362-11	M & E Editing	QE, PST	If paid to third party vendor, otherwise it is QW
363-53	M & E Sound Masters	QE, PST	
364-41	Mag Film Purchases	QE, PST	
364-05	Mag Film, Music	QE, PST	
364-06	Mag Film, Visual Effects	QE, PST	
363-42	Mag Stock Looping & ADR	QE, PST	
363-41	Mag Stock Reprints	QE, PST	
363XX	Mag Transfers – Sound Dept.	QE, PST	
368-12	Main & End Title Sequences	QE, PST	Work must be performed in CA
147-41	Maintenance & Supplies - Transportation	QE	
127-21	Makeup Artist, Key Prosthetic	QW	If paid directly; otherwise QE
127-22 127-27	Makeup Artist, Prosthetic	QW	If paid directly; otherwise QE
127-02	Makeup Artists	QW	



Acct #	Description	Tag(s)	Comments
127-07	Makeup Artists, Additional	QW	
127-01	Makeup Artists, Key	QW	
123-09	Manufacturing Labor – Set Dressing	QW	
125-10	Manufacturing Labor - Wardrobe	QW	
367-58	Materials & Supplies, Visual Effects	QE, PST	
102-40	Materials & Supplies, Writers	QE	
367-45	Matte Shots	QE, VU, PST	
147-45	Meal Allowances, Drivers	QW	
150-80	Meals - Below The Line	QE	
135-05	Mechanic/Automobile Service Person	QW	
XXX-47	Messengers – Post Production	QE, PST	Within CA only.
147-44	Messengers - Production	QE	Within CA only.
115-70	Mill Costs	QE	
367-23	Miniature Model Shop	QE, PST	
367-22	Miniature Supervising Crew	QE, PST	
119-01	Mixer, Production Sound	QW	
367-17	Motion Capture	QE, PST	
367-18	Motion Control	QE, PST	
470-20	MPAA Rating Fee	QE	
366-04	Music Consultant	QW	If paid to third party vendor than it is QE & PST
365-11	Music Editing Package, Contracted	QE, PST	
366-06	Music Supervisors	NQ	
363-25	Music Tracking Transfer	QE, PST	
361-17	Negative Cutting	QE, PST	
140-18	Negative Developing	QE	
367-30	Negative Pulling	QE, PST	
363-44	Negative Raw Stock	QE, PST	
364-10	Negative Splicing	QE, PST	
183-06	Obama Care Medical	QW	
364-21	Off Line Edit	QE, PST	
367-54	Office Rentals – VFX & Post	QE, PST	In house staff.
364-22	Online Edit	QE, PST	
470-32	Online Purchases	QE	If used in CA
364-08	Optical Sound Tracks	QE, PST	Limit One
364-09	Optical Sound Tracks Stock	QE, PST	
368-14	Opticals: Fades & Dissolves	QE, PST	
366-01	Orchestration	QW, MU	
125-15	Outside Alterations – Wardrobe	QE	
104-90	Overhead Charge, Producers	NQ	
147-42	Parking – Locations	QE	Within CA
159-43	Parking - Stage	QE	
361-06	PAs - Post	QW	Work must be performed in CA.
112-11	PAs - Production	QW	
470-36	"P" Card Fees	QE	If issued by CA-based company

Acct #	Description	Tag(s)	Comments
110-28	Per Diem - Above The Line - Staff	QW	For qualified labor only.
110-27	Per Diem - Above The Line – Stunts	QW	On Qualified labor; off camera days only.
110-21	Per Diem - Above The Line – Talent	NQ	
155-05	Per Diem - Below the Line	QW	On Qualified Labor only
370-03	Per Diem - Post Production	QW	On Qualified Labor only
150-02	Per Diem - Scouting	QW	On Qualified Labor Only
110-29	Per Diem - Studio Executives	NQ	
110-08	Per Diem - Stunts (Non-performers)	QE	For qualified labor only.
147-42	Permits	QE	Within CA
183-17	PH&W, DGA	QW	On Qualified Labor Only
183-18	PH&W, SAG Extras	QW	
183-15	PH&W, Union Crew	QW	On Qualified Labor Only
150-33	Phones & Communication Equip. Rentals - Production	QE	See Tracking tips regarding electronics and digital assets.
135-01	Picture Vehicle Coordinator	QW	
135-02	Picture Vehicle Coordinator, Assistant	QW	
128-04	Playback Assistant	QW	
128-03	Playback Operator	QW	
363-31	Playback, Audio	QE, PST	
140-65	Polaroid Film	QE	
150-47	Police Motorcycles	QE	QW if paid directly to the individual.
150-03	Police Officers	QE	QW if paid directly to the individual.
150-65	Portable Restroom Facilities	QE	
361-08	Post Supervisor	QW	Work must be performed in CA; \$100,000 cap if also receiving a producer credit
111-07	Precision Drivers	QW	
112-35	Prep/Board/Budget	QW	If in CA after issuance of Credit Allocation Letter
366-10	Pre-Score: Musicians/Playback	QW, MU, PST	
370-09	Preview Audience Recruitment	NQ	
370-06	Preview Color Correcting	NQ	
470-42	Preview Expenses	NQ	e.g., theater rental, audience recruitment, test marketing cost
370-08	Preview Focus Group	NQ	
370-10	Preview Misc. Preview Expenses	NQ	
370-02	Preview Music Editorial	QW	If paid to third party vendor than it is QE & PST
370-05	Preview On Line Editing	NQ	
370-07	Preview Projectionist	NQ	
370-03	Preview Sound Editorial	QW	If paid to third party vendor than it is QE & PST
370-04	Preview Temp Dubb	QE	See Acct. 362-62
370-08	Preview Theater Rental	NQ	
367-43	Pre-visualization/Post-Visualization	QE, VU, PST	
140-19	Printing	QE	
367-25	Process/Rear Projection (Hansard)	QE, PST	
114-72	Processing, Art Department	QE	

Acct #	Description	Tag(s)	Comments
104-01	Producer	NQ	
470-44	Product Placement Credits	NQ	
470-50	Product Placement Staff	NQ	
112-07	Production Coordinator	QW	
112-08	Production Coordinator, Assistant	QW	
114-01	Production Designer	QW	
470-65	Production Legal Expenses, including Labor Relations	QE, PST	Excludes financing, distribution, or marketing expenses
112-01	Production Manager	QW	\$100,000 cap (exclusive of fringes and box rental) if also receiving a producer credit
150-31	Production Office Rentals	QE	
150-40	Production Office Supplies	QE	
470-70	Production Services Company Fees	NQ	
112-05	Production Supervisor	QW	Same as 112-01.
369-01	Projectionists	QE, PST	NQ if for Previews.
475-43	Promotional Materials	NQ	
131-09	Prop Manufacturing Labor	QW	Labor must be in CA; QE if not paid directly.
131-09	Prop Manufacturing Materials	QE	
131-01	Prop Master	QW	
131-02	Prop Master, Assistant	QW	
131-03	Prop Master, Second Assistant	QW	
131-07	Prop Persons, Additional	QW	
131-42	Props – Electronic	QW	Subject to digital asset reduction except period props manufactured at least 5 years prior to use.
475-11	Publicist	NQ	
107-03	Puppet Captain	QW	Off-camera work only
107-04	Puppeteers	NQ	
123-53	Purchase - Electronics	QE	100% if period electronics is over 5 yrs. old at date of purchase; otherwise subject to digital asset reduction.
475-40	Purchases - Publicity	NQ	
366-40	Purchases - Music	QE, MU, PST	
XXX-40	Purchases & Supplies - Post	QE PST	
XXX-40	Purchases & Supplies - Production	QE	
135-44	Purchases & Supplies, Misc. Pic Vehicles	QE	
124-03	Ramrods	QW	If paid directly; otherwise QE
368-33	Raw Stock - Post	QE, PST	
140-17	Raw Stock - Production	QE	Deduct rebates, including studio usage rebates.
109-01	Readers, Non-Cast	QW	
470-72	Record Retention (Scanning Documents)	QE	
367-49	Recording, VFX	QE, VU, PST	
363-20	Records and Supplies	QE, PST	
181-02	Recoverable Costs	QE	Must be deducted from qualified expenditure total

Acct #	Description	Tag(s)	Comments
366-09	Rehearsals Equipment, Music	QE, MU, PST	
364-36	Release Prints	NQ	
150-55	Relocation Fees for site usage	QE	
366-50	Rentals - Music	QE, MU, PST	Associated with scoring/track recording for 5%
XXX-50	Rentals - Post	QE PST	Within CA only.
XXX-50	Rentals - Production	QE	
475-50	Rentals - Publicity	NQ	
109-50	Rentals - Rehearsal Space, etc.	QE	
159-60	Repairs and Restoration	QE	
364-01	Reprints, Editorial	QE, PST	
363-05	Re-recording/Dubbing	QE, PST	
102-05	Research – Script	QE	
114-73	Research Materials – Art Department	QE	
365-10	Researcher - Music	QW	If scoring/track recording in Ca.
125-19	Restocking Fee - Wardrobe	QE	
470-73	Reusable Water Bottles	QE	
120-08	Rigging and Striking – Electricians	QW	
116-08	Rigging and Striking - Grips	QW	
120-53	Rigging Package - Electric	QE	
126-52	Rigging Package - Grip	QE	
366-14	Rights & Clearances - Music	NQ	
470-74	Safety Advisor, "Green" Advisor	QE	QW if paid directly to individual or thru payroll
108-43	Safety Advisors - Stunts	QE	
111-05	SAG Adjustments	QW	Does not include upgrades to performers
470-03	Sales Taxes, CA	QE	
115-93	Scaffolding Rentals	QE	
147-33	School Rooms	QE	
366-16	Score Album Costs (Except Mastering)	QE	
366-12	Scoring Stage	QE, MU, PST	
366-11	Scoring: Musicians	QW, MU, PST	
369-51	Screening Room Rentals	QE, PST	Studio must be located in CA. Excludes previews.
102-18	Script Clearance Research	QE	
102-08	Script Duplication	QE	
102-03	Script Editors and Consultants	NQ	
102-85	Script Publication Fee (Feature)	NQ	Paid to writer
112-06	Script Supervisor	QW	
102-06	Script Timing	QE	QW if paid directly to qualified labor
125-09	Seamstress/Tailor	QW	QE if paid to outside vendor.
141-XX	Second Unit	Same as 1 <sup>st</sup> Unit	

Acct #	Description	Tag(s)	Comments
105-07	Secretaries, Director	QW	
104-07	Secretaries, Producers	QW	
112-09	Secretaries, Production	QW	
102-07	Secretaries, Writers'	QW	
XXX-04	Security	QE	QW if paid directly to the individual.
364-32	Select Prints	QE, PST	Limit One
147-48	Self-Drive Vehicle Rentals	QE	
123-01	Set Decorator	QW	
114-04	Set Designers	QW	
123-11	Electronic Set Dressing	QW	Subject to digital asset reduction except period props manufactured at least 5 years prior to use.
114-06	Set Model Builders	QW	
115-03	Set Striking Labor	QW	
115-04	Set Striking Materials	QE	
367-15	Set Survey Technician	QW	
116-17	Set Watchperson / Security	QE	QW if paid directly to the individual.
365-47	Shipping & Messengers – Music Editorial	QE, PST	
361-56	Shipping & Messengers – Post	QE PST	Within CA only.
150-41	Shipping & Messengers - Production	QE	Intrastate shipping only
470-33	Shipping, Online	QE	If shipped within the state.
125-52	Shop Rentals	QE	
183-13	Sick Pay Accrual	NQ	
183-14	Sick Pay Paid	QW	
367-19	Simulcam	QE, PST	
106-01	Singers	NQ	
366-07	Singers	QW	In CA; Excludes star vocalists
114-05	Sketch/Storyboard Artists	QW	
470-75	Software Purchases	NQ	
470-76	Solar Power Cells	QE	
366-13	Song Purchases	NQ	
366-05	Songwriters	NQ	
363-53	Sound Deliverable Masters – Domestic, M&E and Protection	QE, PST	
362-01	Sound Designer	QW	If paid to third party vendor than it is QE & PST
362-04	Sound Effects Apprentice Editors	QW	If paid to third party vendor than it is QE & PST
362-02	Sound Effects Editors	QW	If paid to third party vendor than it is QE & PST
362-05	Sound Effects Editors, Additional	QW	If paid to third party vendor than it is QE & PST
362-03	Sound Effects Editors, Assistant	QW	If paid to third party vendor than it is QE & PST
119-52	Sound Equipment Package - Production	QE	
363-53	Sound Masters, Protection	QE, PST	
362-15	Sound Package, Outside Contractor	QE, PST	If paid to third party vendor than it is QE & PST
363-01	Sound Reprints – Post	QE, PST	
140-63	Sound Transfers - Production	QE	
366-20	Soundtrack Album Track Costs	NQ	
111-04	Special Ability Extras, Photo doubles	QW	Incl. singers & choir, sideline musicians, dancers

Acct #	Description	Tag(s)	Comments
119-04	Special Boom Operator	QW	
120-09	Special Equipment Operator - Electrics	QW	
120-54	Specialty Lighting	QE	
121-03	SPFX Assistants	QW	
121-01	SPFX Coordinator	QW	
121-02	SPFX Foreman	QW	
121-07	SPFX Labor, Additional	QW	
121-09	SPFX Manufacturing - Labor and Materials	QE	
121-08	SPFX Rigging and Striking	QW	
135-54	Stage Coach / Wagons Rentals	QE	
120-52	Stage Package - Electric	QE	
116-52	Stage Package - Grip	QE	
159-50	Stage/Backlot Rental	QE	
116-12	Stand By Carpenters	QW	
116-09	Stand By Painters	QW	
109-15	Stand Ins - Rehearsals	QW	
111-03	Stand-Ins - Production	QW	
115-92	Start-Up Expenses - Construction	QE	
118-09	Steadicam Assistant	QW	
118-08	Steadicam Operator	QW	
362-64	Stereo Dub Transfer	QE, PST	
140-66	Still Film/HD Stills Expense	QE	Only for production purposes - not publicity.
470-30 475-30	Still Photo Approval Service	QE	If based in CA
118-06	Still Photographer & Box - Production	QW	
475-42	Stills Lab Expense – Publicity	NQ	
475-41	Stills Supplies – Publicity	NQ	
475-05	Stills, Special Photographer - Publicity	NQ	See 118-06 For Set Still Photographer
364-59	Stock Footage License/Reuse Fees	NQ	
364-52	Stock Picture Footage and Processing	QE, PST	If within CA
365-63	Stock Sound Tracks	NQ	
114-71	Stock Units/Backings	QE	
367-21	Stop Motion Photography	QE, PST	
150-53 159-52	Storage Space Rental	QE	
101-01	Story Rights - Purchase	NQ	
115-83	Strike - General	QE	
470-77	Studio Charges for Specific Items	QE	All related party transactions subject to review
366-31	Studio Engineers and Supplies - Music	QE, MU, PST	For scoring only
470-84	Studio Entertainment	NQ	
470-85	Studio Overhead Allocations	NQ	
362-51	Studio Rentals - Post	QE, PST	Studio must be located in CA
108-10	Stunt Adjustments	NQ	
108-01	Stunt Coordinator	QW	Off-camera work only

Acct #	Description	Tag(s)	Comments
108-09	Stunt Coordinator & Riggers Overtime	QW	Qualified Labor for off-camera work days only
108-42	Stunt Equipment/Rigging Rentals	QE	
108-40	Stunt Equipment/Rigging Supplies	QE	
108-02	Stunt Performers	NQ	
108-03	Stunt Riggers/Safeties	QW	Off-camera work only
364-54	Subtitling, Foreign Language Versions	NQ	
107-01	Supporting Cast	NQ	
123-05	Swing Gang	QW	
123-06	Swing Labor, Additional	QW	
364-26	Synch Print	QE, PST	
470-15	Tax Returns, Corporate	NQ	
470-71	Taxes, Property	NQ	
106-15	Teachers/Welfare Workers – Cast	QW	
111-15	Teachers/Welfare Workers - Extras	QW	
XXX-45	Teachers/Welfare Workers Box Rental	QE	
183-16	Teamster Union PH&W	QW	On Qualified Labor Only
105-05	Technical Advisor	QW	
112-10	Technical Advisor/Consultants/Interpreter	QW	
367-28	Telecine/Scanning	QE, PST	
362-63	Temp Dub 3:1 Transfer	QE, PST	
362-62	Temp Dub: Labor	QE PST	If paid to third party vendor; otherwise QW
144-XX	Tests	Same as 1 <sup>st</sup> Unit	
367-26	Tests, Plate/Element Tests & Shoot (VFX)	QE, PST	
368-13	Textless Backgrounds	NQ	
363-26	Tie Lines	QE, PST	CA costs only
101-06	Title Report	QE	If work performed in California.
368-11	Titles Designer	QE, PST	Work must be performed in CA
147-42	Tolls	QE	Within CA
147-43	Traffic and Parking Fines	NQ	
135-43	Train/Railroad Purchases and Supplies	QE	
135-53	Train/Railroad Rentals	QE	
124-07	Trainers/Handlers, Additional	QW	If paid directly; otherwise QE
365-20	Transfers, Film to Media – Music Editorial	QE, PST	
364-20	Transfers, Film to Media – Post	QE, PST	
147-02	Transportation Captain	QW	
147-03	Transportation Co-Captain	QW	
147-01	Transportation Coordinator	QW	
150-75 159-65	Trash Bins & Trash Removal	QE	
115-95	Trash Disposal	QE	
155-14	Travel Agent Fees & Taxes - Post	QE, PST	CA Travel Agency; intrastate travel only
XXX-14	Travel Agent Fees & Taxes – Production	QE	CA Travel Agency; intrastate travel only
XXX-12	Travel Day Salaries - Into and Out of CA	NQ	
XXX-10	Travel Day Salaries- Intrastate	ZW	On Qualified Labor Only



Acct #	Description	Tag(s)	Comments
183-07	Unemployment Insurance, CA State	QW	On Qualified Labor Only
159-10	Utilities	QE	
183-09	Vacation Accrual	QW	
183-10	Vacation Paid	QW	
135-61	Vehicle Repair/Restoration/Maintenance	QE	
147-35	Vehicle Transport Carrier & Driver	QE/QW	
147-xx	Vehicles	QE	
135-09	Vehicles Prop Manufacture	QW	
124-06	Veterinarian	QW	
367-54	VFX Staff Computer Rentals	QE, VU, PST	For qualified labor only
367-11	VFX Staff Overtime	QW, VU	On Qualified Labor Only
367-42	VFX Vendors / Outside Contract Bids	QE, VU, PST	
128-01	Video Assist Operator	QW	
128-51	Video Assist Package	QE	
128-07	Video Labor, Miscellaneous	QW	If paid directly; otherwise QE
364-46	Video Mastering	QE, PST	No distribution copies
364-40	Video Tape Stock Purchases	QE, PST	
128-41	Video Transfers	QE	
140-32	Videotape/Hard Drives/Digital Cards	QE	Subject to digital asset reduction
367-06	Visual Effects Accountant	QW, VU	
367-05	Visual Effects Assistant Editor	QW, VU	
367-09	Visual Effects CGI Artist	QW, VU	QE, VU and PST if paid through 3 <sup>rd</sup> Party Vendor.
367-03	Visual Effects Coordinator	QW, VU	
367-04	Visual Effects Editor	QW, VU	
367-10	Visual Effects PA	QW, VU	
367-01	Visual Effects Producer	NQ	
367-08	Visual Effects Storyboard Artist	QW, VU	
367-02	Visual Effects Supervisor	QW, VU	\$100,000 cap if also receiving a producer credit
367-41	Visual Effects Vendor On-Set Supervision	QE, VU, PST	QW and VU if paid directly to individual through Company or Payroll.
364-04	Vocal Mag Film & Tape	QE, PST	
363-23	Vocal Mix Downs	QE, PST	
363-22	Vocal Recording Studio	QE, PST	Studio must be located in CA
111-02	Waiver/Non-Union Extras	QW	
119-51	Walkie Talkies	QE	
111-50	Wardrobe Allowance – Extras	QW	
XXX-55	Wardrobe Allowance, Cast	NQ	Qualified Labor Only
125-06	Wardrobe Assistants	QW	
125-08	Wardrobe Assistants, Additional	QW	
125-12	Wardrobe Cleaning and Dyeing	QE	
125-20	Wardrobe Cleaning and Dyeing	QE	
125-51	Wardrobe Rentals	QE	

Acct #	Description	Tag(s)	Comments
125-07	Wardrobe Sketch Artist	QW	
125-41	Washing Machine & Dryer	QE	
131-05	Weapons Handler	QW	
127-41	Wigs Purchase/Rentals	QE	
124-04	Wild Animal Trainer/Handler	QW	If paid directly; otherwise QE
367-46	Wire Removal	QE, VU, PST	
364-31	Work Print/Reversal Dupes	QE, PST	
150-52	Work Space Rentals - Locations	QE	
159-51	Work Space Rentals - Stage	QE	
470-86	Work Visa Fees	NQ	
471-05	Workers' Compensation Insurance	QE, PST	
183-08	Worker's Compensation, CA	QW	On Qualified Labor Only
124-02	Wranglers	QW	If paid directly; otherwise QE
104-95	Wrap Party	NQ	
150-49	Wrap Party Expenses	NQ	
102-01	Writers	NQ	
364-37	YCM Color Separations, Digital Separations	NQ	Archival